



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Zanesfield
Logan County
PO Box 62
Zanesfield, Ohio 43360

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of Zanesfield, Logan County, (the Village) for the years ended December 31, 2021 and 2020.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Village's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Village's financial statements, transactions or balances for the years ended December 31, 2021 and 2020.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

1. We noted the Village filed its complete 2021 and 2020 financial reports on May 11, 2022, which was after the March 1, 2022 and 2021 due dates. The Village originally filed timely on February 7, 2022 and February 3, 2021; however the filings were incomplete. **Ohio Rev. Code § 117.38** states, in part, each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The auditor of state may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Fiscal Officer should implement procedures to verify the complete annual reports are filed timely with the Auditor of State to help avoid penalties and fees.
2. We noted that the Fiscal Officer did not obtain the required Fiscal Integrity Act ethics training. **Ohio Rev. Code § 733.81(D)(2)** states an elected or appointed fiscal officer who retains office for a subsequent term shall complete twelve hours of continuing education courses in each subsequent term of office. **Section (D)(3)** states at least two hours of ethics instruction shall be included in the continuing education hours required by divisions (D)(1) and (2) of this section. The Fiscal Officer should implement procedures to verify proper training is completed to assist Village officials with the proper knowledge to properly and ethically conduct operations.

Current Status of Matters Reported in our Prior Engagement

3. Our prior audit for the years ended December 31, 2019 and 2018 included a matter in which the Village did not have an adopted records retention schedule policy other than a printed code section. The Village had an appropriate adopted records retention schedule for 2021 and 2020.



Keith Faber
Auditor of State
Columbus, Ohio

May 31, 2022

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF ZANESFIELD

LOGAN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 6/14/2022

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This report is a matter of public record and is available online at
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